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B I L L

To provide for the regulating and securing the Collection of the Duty on Gold and Silver Plate, wrought or manufactured in *Ireland*.

Note.—*The Figures in the Margin denote the Number of the Folios in the written Copy.*

1 WHEREAS the Laws now in force for regulating and securing the Collection of the Duty payable to His Majesty on Gold and Silver Plate, wrought, made, or manufactured in Ireland, have been found insufficient, and it is expedient to repeal the same, and to provide for the better collecting and securing the said Duty; Preamble.

Be it therefore Enacted by the KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the expiration of after the passing of this Act, so much and such parts of an Act made in the Parliament of Ireland, in the third year of the reign of His late Majesty King George the Second, intituled, "An Act for the encouragement "of Tillage, and better employment of the Poor:" and also for the more effectually putting in execution an Act, intituled, "An Act to encourage "the draining and improving of Bogs and unprofitable Low Grounds, and 2 "for easing and dispatching the Inland carriage and conveyance of Goods "from one part to another within this Kingdom; and also for laying "several Duties upon Coaches, Berlins, Chariots, Calashes, Chaises, and "Chairs, and upon Cards and Dice, and upon wrought and manufac- "tured Gold and Silver Plate imported into or made in Ireland, for the "purposes therein mentioned; and also for repealing the Duties payable "upon the Exportation of Wool, Bay Yarn, and Woollen Yarn, out of "this Kingdom for England," as relate to Gold and Silver Plate, shall be, and the same is hereby repealed, except so far as may concern the recovering, collecting, paying, and accounting for any Duties on any wrought Plate, or arrears of such Duties, or any fines, penalties, or forfeitures which shall or may have become due or been incurred under the said Act, on or before the expiration of the said after the passing of this Act. Irish Act, 3d Geo. II. c. 3. in part repealed.

51. A AND

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Sellers and Makers of Gold and Silver Plate to be licenſed.

AND, for the better regulating and ſecuring of the Duty on Gold and Silver Plate, wrought, made, or manufactured in Ireland; BE it Enacted, That every perſon who ſhall ſell or make any Gold or Silver Plate in Ireland, ſhall obtain a Licence for that purpoſe from the Commiſſioners of Inland Exciſe and Taxes in Ireland, or any one of them, in manner directed by an Act made in the laſt Seſſion of Parliament, intituled, "An Act to ſecure the payment of the Duties on Licences granted to perſons in Ireland, dealing in exciſeable Commodities;" and ſhall be ſubject to ſuch rules, regulations, and reſtrictions, as by the ſaid Act, or any other Act to be paſſed for the like purpoſe, are or may be provided and enacted with reſpect to ſuch Licences.

Plate ſhall be aſſayed and marked by Aſſay Maſter in Dublin, or Deputy Aſſay Maſters in the Country.

And be it further Enacted, That all Gold and Silver Plate, wrought, made, or manufactured in Ireland, which ſhall be aſſayed by the Aſſay Maſter, now or hereafter to be appointed by the Fraternity or Company of Goldſmiths of the City of Dublin, or by a Deputy Aſſay Maſter, or other Officer to be appointed by the ſaid Fraternity or Company, in ſuch parts of Ireland as they ſhall think fit; and after ſuch Aſſay made, if ſuch Gold Plate ſhall be found conformable to any of the three following ſtandards of fineneſs; that is to ſay, of not leſs than carats, or of not leſs than carats, or of not leſs than carats of fine Gold, in every pound weight Troy, and if ſuch Silver Plate ſhall be found conformable to the ſtandard of fine Silver in every pound weight Troy, then the ſame ſhall be touched by the ſaid Aſſay Maſter, or by any ſuch Deputy Aſſay Maſter, or other Officer, and marked with the marks in the ſaid reſpective caſes by Law required, and now or hereafter to be uſed for that purpoſe; and after the ſame ſhall be touched and marked as aforeſaid, the ſaid Aſſay Maſter ſhall thereupon ſtamp or mark, without fee or reward, the ſaid Plate, with ſuch ſtamps and marks as are now in uſe, or with ſuch ſtamp or mark as the ſaid Commiſſioners of Inland Exciſe and Taxes for the time being, or any of them, ſhall from time to time deviſe and appoint.

Aſſay Maſters ſhall be ſworn.

And be it further Enacted, That the ſaid Aſſay Maſter, and every Deputy Aſſay Maſter, or other Officer to be appointed for the purpoſes of this Act for the time being, before he ſhall be empowered to mark ſuch Plate, ſhall be ſworn to the due and faithful execution of his office in aſſaying ſuch Plate, and ſtamping or marking the ſame, purſuant to this Act, which Oath ſhall and may be adminiſtered by the ſaid Commiſſioners of Inland Exciſe and Taxes for the time being, or any one or more of them, or by any Juſtice of the Peace, who ſhall give to ſuch Aſſay Maſter a certificate thereof.

Goldſmiths to ſend to Aſſay Maſter with Articles, a Note of Particulars and Weight.

And be it further Enacted, That any working Goldſmith and Silverſmith, or other Manufacturer of Gold or Silver whatſoever in Ireland, who ſhall, at any time or times after the expiration after the paſſing of this Act, work or make, or cauſe to be wrought or made, any Gold or Silver Veſſel, Plate or Manufacture of Gold or Silver whatſoever, required to be touched, aſſayed, and marked by the ſaid Aſſay Maſter, or Deputy Aſſay Maſter, or Officer to be appointed as aforeſaid, ſhall from time to time ſend with every parcel of ſuch Gold or Silver to the ſaid Aſſay Maſter, Deputy Aſſay Maſter, or other Officer, a note or memorandum, fairly written, containing the day of the Month and Year, the Chriſtian and Sirname of the Worker or Maker, and Place of his or her Abode, and alſo all the Species in ſuch parcel of Plate, and the number of each Species, with the total weight of ſuch parcel, and alſo the ſum of money

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money payable to His Majesty, His Heirs and Successors, for the Duty thereupon; and also shall from time to time send, deliver, and pay with every such parcel to the said Assay Master, Deputy Assay Master, or Officer who shall receive such parcel of Gold or Silver so sent to be touched, assayed, and marked, the full amount of the Duties payable to His Majesty, His Heirs and Successors, for every ounce Troy weight of such Gold or Silver Plate so required to be touched, assayed, and marked, under and by virtue of an Act made in the last Session of Parliament, intituled, "An "Act to grant to His Majesty certain Inland Duties of Excise and Taxes "in Ireland, and to allow certain Drawbacks in respect thereof, in lieu of "former Duties of Excise, Taxes, and Drawbacks," or under any other
6 Act or Acts at the time in force in Ireland, for the imposing of Duties on Plate wrought, made, or manufactured in Ireland.

and pay the Duties imposed by Act 47 Geo. III. sess. 1.

And be it further Enacted, That the Assay Master, Deputy Assay Master, or other Officer so to be appointed as aforesaid, shall mark with the following mark; that is to say, with the mark of the King's Head, over and besides the several other marks directed by Law, all and every such pieces and parcels of Gold or Silver Plate so sent to be touched, marked, and assayed; and shall, previous to the touching, marking, or assaying such Gold and Silver Plate, or Manufacture, ask, demand, and receive, for the use of His Majesty, His Heirs and Successors, of and from the person or persons who shall require such Gold or Silver Plate to be touched, marked, and assayed, the full amount of the Duty payable to His Majesty, His Heirs and Successors, for every ounce Troy of such Gold or Silver Plate, or Manufacture of Gold or Silver, and so in proportion for any greater or less quantity which shall be brought to the said respective Officers to be touched, marked, and assayed as aforesaid; and such Assay Master, Deputy Assay Master, or Officer, shall give a receipt for the Duty so paid, to the person or persons bringing such Plate or Manufacture; and in default of receiving such Duty in manner aforesaid, or of paying the same in manner hereinafter mentioned, the said Assay Master, Deputy Assay Master, or other Officer respectively, and the said Fraternity or Company of Goldsmiths in the City of Dublin, shall be accountable to His Majesty, His Heirs and Successors, for the said Duty, as if the same had been actually received under the directions of this Act.

Plate shall be marked to signify Payment of Duty.

Duties to be paid previous to marking.

7 AND whereas Gold and Silver Wares when sent to be marked and assayed, are sometimes sent in so rude and so rough a state that the same in the finishing are greatly lessened in weight; BE it therefore Enacted, That the said Assay Master, Deputy Assay Master, or other Officer to be appointed as aforesaid, shall, when such Plate shall be sent to be marked and assayed in any unfinished state, so that a diminution in the weight thereof must necessarily remain to be made by the Worker or Manufacturer thereof, before the same shall be finished, shall, in respect of such diminution as aforesaid, make to the person or persons bringing such Plate, a deduction of one-sixth part from the weight, and an allowance of one-sixth part of the Duty payable to His Majesty. His Heirs and Successors, and shall, at the bottom of the note or memorandum hereinbefore directed to be kept and filed, express the deduction from the weight, and the allowance of the Duty accordingly. Provided always, that nothing herein contained shall authorize any such allowance to be made on any quantity of Silver Plate or Manufacture less in weight than one ounce Troy, nor on any fractional part of an ounce.

Making Allowance on Goods sent to be assayed in a rough State.

And be it further Enacted, That the said Assay Master, Deputy Assay Master, or other Officer, who shall from time to time take and receive the said

Assay Masters to file Notes, and keep Accounts of Duties received.

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ſaid Monies and Duties, with the ſaid notice or memorandums, ſhall upon receipt of the ſaid notes or memorandums, and of the ſaid Monies and Duties, file the ſaid notes or memorandums, and enter the particulars thereof, and of the deductions aforeſaid, and keep a true and faithful account in Writing, in Books to be kept for that eſpecial purpoſe, of the Duties received by him under and by virtue of this Act, and ſuch Aſſay Maſter, Deputy Aſſay Maſter, or other Officer, ſhall give an indented receipt (without ſtamp) numbered under his hand, for the amount of the ſaid Duty, to the perſon or perſons who ſhall pay the ſame, a duplicate of which ſaid indented receipt ſhall be kept by ſuch Aſſay Maſter, Deputy Aſſay Maſter, or Officer, in a Book bound for that purpoſe. 8

Books ſhall be lodged by Aſſay Maſter in Dublin Quarterly with Goldſmiths Company.

And be it further Enacted, That the ſaid Aſſay Maſter ſhall, within after the twenty-ninth day of September, the twenty-fifth day of December, the twenty-fifth day of March, and the twenty-fourth day of June, in each and every year, tranſmit and return to the ſaid Company of Goldſmiths in Dublin, and lodge with them all the ſaid Books kept by him, containing the Accounts of all the particulars aforeſaid, and of the Duties received, and the duplicates of Receipts given under this Act in manner aforeſaid, and the ſaid Book ſhall at all times be open for the inſpection of the ſaid Commiſſioners of Inland Exciſe and Taxes, or of any perſon or perſons authorized in writing by the ſaid Commiſſioners, or any one of them; and the ſaid Commiſſioners, or the perſon or perſons ſo authorized by them, ſhall be at liberty to take copies and extracts of the ſaid Books, or any part of them. 9

Aſſay Maſter to pay Duties weekly to the Goldſmiths Company, to be paid over by them to the Collectors of Exciſe.

And be it further Enacted, That the ſaid Aſſay Maſter ſhall once in every week, or oftener, if thereto required by the ſaid Company of Goldſmiths in Dublin, pay to the ſaid Company all and every ſum and ſums of Money ſo received by him, for and on account of the Duties payable to His Majeſty as aforeſaid, which Monies the ſaid Company ſhall, within days after the receipt thereof, from time to time pay or cauſe to be paid to the Collector of Exciſe in the Diſtrict of Dublin; and that the ſaid Company of Goldſmiths ſhall, within after the twenty-ninth day of September, one thouſand eight hundred and ſeven, deliver or cauſe to be delivered to the ſaid Commiſſioners of Inland Exciſe and Taxes, or to ſome perſon or perſons authorized by them to receive the ſame, true copies of the Accounts hereinbefore directed to be kept, and tranſmitted to the ſaid Company, for the Quarter which ſhall be completed on the ſaid and at the ſame time ſhall pay to the ſaid Collector of Exciſe all ſuch ſum and ſums of Money, as ſhall be the balance of the ſums which ſhall have been received on account of the 10 ſaid Duties, on or before the ſaid if any ſuch balance ſhall appear to be due, and from thenceforth ſhall from time to time, within after the twenty-fifth day of December, the twenty-fifth day of March, the twenty-fourth day of June, and the twenty-ninth day of September, in every year, or at ſuch other times after the expiration of the ſaid as may be appointed by the ſaid Commiſſioners of Inland Exciſe and Taxes, deliver or cauſe to be delivered to the ſaid Commiſſioners, or to any perſon or perſons appointed by them for the purpoſe of receiving the ſame, true copies of the Accounts hereinbefore directed to be kept by ſuch Aſſay Maſter, and tranſmitted or returned to the ſaid Company, for the Quarter ending on ſuch twenty-fifth day of December, twenty-fifth day of March, twenty-fourth day of June, and twenty-ninth day of September; and ſhall, at the ſame time, pay to the Collector of Exciſe for the Diſtrict of Dublin, all ſuch ſum or ſums of Money as ſhall be the balance of the ſums which ſhall have

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have been received by the ſaid Aſſay Maſter or other Officer, in the quarter ending as aforeſaid, on account of the ſaid Duties, if any ſuch balance ſhall appear to be due.

Deputy Aſſay Maſters to pay Duties, and make Returns to Collectors.

And be it further Enacted, That every Deputy Aſſay Maſter, or other Officer to be appointed under this Act, in any part of Ireland, except Dub-
11 lin, ſhall once in every week pay to the Collector of Exciſe, for the Diſtrict in which ſuch Deputy Aſſay Maſter or other Officer ſhall reſide, all and every ſum and ſums of Money ſo received by ſuch Deputy Aſſay Maſter or other Officer, for or on account of the Duties payable to His Majeſty as aforeſaid; and that every ſuch Deputy Aſſay Maſter or other Officer, ſhall, within one month after the deliver to and lodge with the Collector of the Diſtrict in which ſuch Deputy Aſſay Maſter or other Officer ſhall reſide, all Books containing the Accounts and duplicate Receipts hereinbefore directed to be kept by ſuch Deputy Aſſay Maſter or other Officer reſpectively, up to the and from thenceforth ſhall, from time to time, within after the twenty-fifth day of December, twenty-fifth day of March, twenty-fourth day of June, and twenty-ninth day of September, in every year, or at ſuch other times after the expiration of the ſaid month, as may be appointed in writing by the ſaid Collector, deliver or cauſe to be delivered to ſuch Collector, all ſuch Books of Account and duplicate Receipts for the quarter ending on ſuch twenty-fifth day of December, twenty-fifth day of March, twenty-fourth day of June, and twenty-ninth day of September reſpectively.

Allowance to be made to Goldſmiths Company.

And be it further Enacted, That the ſaid Commiſſioners of Inland Exciſe and Taxes, ſhall make an allowance or payment out of the Duties received under this Act, to the ſaid Company or Fraternity of Goldſmiths in Dublin, for their expences, pains, and trouble, in the execution of this Act, after the rate of in the pound, for all Monies received by any Collector of Exciſe as aforeſaid, and duly accounted for, according to the directions of this Act.

Puniſhing Aſſay Maſters for Neglect.

12 And be it further Enacted, That if any Aſſay Maſter, Deputy Aſſay Maſter, or other Officer, ſhall neglect or refuſe to keep ſuch Books and Accounts, or to give ſuch Receipts as by this Act he is required to do, or to return and lodge the ſaid Books or Accounts in manner by this Act directed, or to receive the ſaid Duties and ſums of Money, or to pay over the ſame in manner by this Act directed; or if the ſaid Company of Goldſmiths in Dublin ſhall refuſe or neglect to deliver or cauſe to be delivered the copies of the ſaid Accounts, or to pay over the ſaid Duties and ſums of Money in manner aforeſaid, every ſuch Aſſay Maſter, Deputy Aſſay Maſter, or other Officer, and the Clerk or Accountant of the ſaid Company reſpectively, ſhall forfeit the ſum of together with double the amount of the ſum of Money or Duty ſo received by ſuch Aſſay Maſter, Deputy Aſſay Maſter, or other Officer, under the direction or by authority or pretence of this Act, or which ſuch Aſſay Maſter, Deputy Aſſay Maſter, Officer, Clerk, Accountant, or other perſon, ought to have received according to the directions of this Act.

Puniſhing Goldſmiths ſelling Plate not aſſayed and marked.

And be it further Enacted, That no Goldſmith, Silverſmith, or other perſon working or trading in Ireland in wrought or manufactured Gold or Silver Plate, ſhall ſell or expoſe to ſale, barter or exchange, any Gold or
13 Silver Plate, or Manufacture of Gold or Silver, unleſs it be Silver Wire, or ſuch things not exceeding four pennyweights, which, in reſpect of their ſmallneſs, are not capable of receiving a mark, until ſuch time as ſuch Plate or Manufacture of Gold or Silver ſhall be aſſayed, touched, and marked, in

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manner herein prescribed in that behalf, upon pain of forfeiting the sum of for every such offence; and all such Plate or Manufacture of Gold or Silver which shall be found in the house, shop, room, or other place of any such Goldsmith, Silversmith, or other person, for the purpose of sale, and which shall not be assayed, touched, or marked in manner herein directed, shall be forfeited, and may be seized by any Officer of Inland Excise and Taxes, or by any Officers of Customs and Port Duties in Ireland.

Punishing Persons buying Plate not stamped.

And be it further Enacted, That no person shall buy, take, or receive, in the way of purchase, barter, or exchange, any wrought or manufactured Gold or Silver Plate, or Manufacture of Gold or Silver, from any Goldsmith, Silversmith, or other person whatsoever, working or trading in wrought or manufactured Gold or Silver in Ireland (unless it be Silver Wire, or such things not exceeding four pennyweights, which, in respect of their smallness, are not capable of receiving a mark) not being assayed, touched, and marked by the Assay Master in manner herein prescribed, at the time such Gold or Silver Plate shall be delivered to the buyer or receiver 14
thereof, upon pain of forfeiting a sum equal to the value thereof, to be sued for and recovered by any person who shall discover the same, for the sole benefit of the person so discovering and suing, which suit, where the said value shall not exceed the sum of shall be by Civil Bill, before the Assistant Barrister, at the Sessions of the Peace for the several and respective Counties in Ireland, or before the Chairman of the Sessions of the County of Dublin, or before the Recorder of the City of Dublin respectively; and where the value of such Plate shall exceed the sum of then such penalty shall be recovered by Action of Debt, Bill, Plaint, or Information, in any of His Majesty's Courts of Record in Dublin.

Forgery.

And be it further Enacted, That if any person shall cast, forge, or counterfeit, or cause or procure to be cast, forged, or counterfeited, any mark or stamp used or directed to be used in pursuance of this Act, for the marking or stamping of Gold or Silver Plate, or shall cast, forge, or counterfeit, or shall cause or procure to be cast, forged, or counterfeited, any mark, stamp, or impression, in imitation of, or to resemble any mark, 15
stamp, or impression made or to be made, with any mark or stamp used or to be used as aforesaid, or shall mark or stamp, or cause or procure to be marked or stamped, any wrought Plate of Gold or Silver, or any Wares of Silver, Brass, Copper, or other Metal, gilt over or plated, and resembling Plate of Gold or Silver, with any mark or stamp which hath been or shall be cast, forged, or counterfeited at any time, in imitation of, or to resemble any mark or stamp used or to be used as aforesaid, or shall transpose or remove, or cause or procure to be transposed or removed, from one piece of wrought Plate to another piece of wrought Plate, or from any piece of wrought Plate to any Vessel of Silver, Brass, or other Metal as aforesaid, any mark, stamp, or impression made or to be made by or with any mark or stamp used or to be used as aforesaid, or shall sell, exchange, or expose to sale, or export out of Ireland, any wrought Plate of Gold or Silver, or any Vessel of Silver, Brass, or other Metal as aforesaid, with any such forged or counterfeited mark, stamp, or impression thereon, or with any mark, stamp, or impression which hath been or shall be transposed or removed, or cut out from any piece of wrought Plate, knowing such mark, stamp, or impression to be forged, counterfeited or transposed, cut out or removed as aforesaid, or shall wilfully 16
or knowingly have or be possessed of any mark or stamp which hath been

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been or ſhall be forged or counterfeited, in imitation of, or to reſemble any mark or ſtamp uſed or to be uſed as aforeſaid, every ſuch perſon offending in any or either of ſuch caſes aforeſaid, being thereof lawfully convicted, ſhall be adjudged guilty of Felony and ſhall be ſentenced to be in ſuch manner as other Felons may be tranſported under any Act or Acts in force in Ireland; and if any perſon or perſons ſhall cut out of one piece of wrought Plate, any ſtamp, mark, or impreſſion, made or to be made, by or with any mark or ſtamp to be uſed as aforeſaid, with intent to tranſpoſe or remove ſuch ſtamp, mark, or impreſſion, or with intent that the ſame ſhall and may be tranſpoſed or removed from one piece of wrought Plate to another piece of wrought Plate, or from any piece of wrought Plate to any Veſſel of Silver, Braſs, Copper, or other Metal, gilt or plated, and reſembling plate of Gold or Silver, every ſuch perſon ſo offending ſhall forfeit the ſum of

Recovery of Penalties.

17 And be it further Enacted, That all and every the fines, penalties, and forfeitures inflicted by this Act, ſhall be paid and recovered in Britiſh currency; and that all ſuch fines, penalties, and forfeitures, the recovery whereof is not otherwiſe provided for by this Act, ſhall and may be ſued for and recovered, levied, and applied, in ſuch manner and form, and by ſuch ways and means, and with ſuch powers and authorities as are preſcribed, directed, and appointed in by an Act of Parliament made in Ireland, in the fourteenth and fifteenth years of the reign of his late Majeſty King Charles the Second, intituled "An Act for the ſettling of the Exciſe or "new Impoſt upon his Majeſty, his Heirs and Succeſſors, according to "the Book of Rates therein inſerted;" or in and by an Act, made in the forty-ſixth year of His preſent Majeſty's reign, intituled, "An Act to pro-"vide for the better execution of the ſeveral Acts relating to the Revenues, "Matters and Things, under the Management of the Commiſſioners of "Cuſtoms and Port Duties, and of the Commiſſioners of Inland Exciſe "and Taxes in Ireland," or in and by any other Act or Acts in force in Ireland, relating to any of the ſaid Revenues, Matters and Things, under the Management of the Commiſſioners of Inland Exciſe and Taxes, as fully and effectually, to all intents, conſtructions, and purpoſes, as if the ſame were
18 particularly mentioned and expreſſed and re-enacted in this Act, with like remedy of appeal to and for the party and parties who ſhall think him, her, or themſelves aggrieved or injured, as in and by the ſaid Acts or any of them is provided and enacted.

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(Ireland.)

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B I L L

To provide for the regulating and securing the Collection of the Duty on Gold and Silver Plate, wrought or manufactured in *Ireland*.

Ordered to be printed 18th July, 1807.

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